IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.416 OF 2004

The Commissioner of Income-tax ..Petitioner.

V/s.

M/s.Shapoorji & Co. ..Respondent.

Mr.Ashok Kotangale for petitioner.

Mr.Porus Kaka i/b. Atul Jasani for respondent.

**CORAM : V.C. DAGA &**
**J.P. DEVADHAR, JJ.**

**DATED : 3RD JULY, 2006.**

**P.C.:**

Heard the learned counsel for the revenue. No substantial question of law arises since the issue sought to be raised is covered by the decision of this Court in the case of **M.V.Sonvala V/s. Commissioner of Income-Tax** reported in **177 I.T.R.246**. The appeal is, therefore, dismissed in limine with no order as to costs.

(V.C. DAGA, J.)

(J.P. DEVADHAR, J.)